LISTING OF CLAIMS

- 1. (previously presented) An exhaust gas treatment catalyst comprising: (a) a carrier; (b) a first washcoat layer deposited on the carrier, said first washcoat layer comprising substantially only at least one refractory metal oxide; (c) a second washcoat layer deposited on the first washcoat layer, said second washcoat layer comprising substantially only at least one oxygen storage component and at least one binder therefor; and (d) a third washcoat layer deposited on the second washcoat layer, said third washcoat layer comprising at least one layer of one or more platinum group metal components supported on a refractory metal oxide support.
- 2. (previously presented) The catalyst of claim 1 wherein the third washcoat layer further comprises at least one oxygen storage component and at least one binder therefor.
- 3. (previously presented) The catalyst of claim 1 further comprising a fourth washcoat layer deposited on the third washcoat layer, said fourth washcoat layer comprising one or more platinum group metal components supported on a refractory metal oxide support.
- 4. (previously presented) The catalyst of claim 3 wherein the fourth washcoat layer further comprises at least one oxygen storage component and at least one binder therefor.
- 5. (original) The catalyst of claim 3 wherein the refractory metal oxide employed in the first layer, third layer and the fourth layer is independently selected from the group consisting of alumina; titania; zirconia; mixtures of alumina with one or more of titania, zirconia, and ceria; ceria coated on alumina; and titania coated on alumina.
- 6. (previously presented) The catalyst of claim 3 further comprising an overcoat layer deposited on the third or the fourth washcoat layer, said overcoat layer

comprising at least one catalyst poisons sorbent.

- 7. (original) The catalyst of claim 6 wherein the carrier comprises a ceramic or metal having a honeycomb cellular structure comprising hexagonal, rectangular or square cells.
- 8. (original) The catalyst of claim 7 wherein the first, second, third, fourth and overcoat layers have thicknesses at their respective edges and corners of the cells as follows:

Layer	Edge Thickness, μ	Corner Thickness, µ
First	about 3 to about 15	about 30 to about 200
Second	about 5 to about 15	about 30 to about 100
Third	about 5 to about 15	about 30 to about 100
Fourth	about 5 to about 15	about 30 to about 100
Overcoat	about 5 to about 15	about 30 to about 100

- 9. (original) The catalyst of claim 1 wherein the oxygen storage component is selected from the group consisting of ceria, praseodymia, a ceria-praseodymia composite, a ceria-praseodymia-zirconia composite and a ceria-praseodymia-zirconia-neodymia composite, and the binder comprises zirconia.
- 10. (previously presented) The catalyst of claim 1 wherein the catalyst comprises at least two catalytic zones.

11.- 20. (cancelled)

21. (previously presented) The catalyst of claim 1, wherein the first layer comprises at least 76 weight % of one refractory metal oxide.

- 22. (currently amended) The catalyst of claim 21, wherein the first layer comprises active ingredients other than stabilizers in a quantity not exceeding approximately 12 weight %.
- 23. (currently amended) The catalyst of claim 22, wherein the second first layer comprises stabilizers in a quantity not exceeding approximately 12 weight %.
- 24. (previously presented) The catalyst of claim 23, wherein the second layer comprises at least 76 weight % of one refractory metal oxide.
- 25. (currently amended) The catalyst of claim 24, wherein the first second layer comprises active ingredients other than stabilizers in a quantity not exceeding approximately 12 weight %.
- 26. (previously presented) The catalyst of claim 25, wherein the second layer comprises stabilizers in a quantity not exceeding approximately 12 weight %.
- 27. (withdrawn) An exhaust gas treatment system comprising the catalyst of claim 1, an upstream EGO or air/fuel ratio sensor, and a downstream EGO sensor.
- 28. (withdrawn) An exhaust gas treatment system comprising the catalyst of claim 3, an upstream EGO or air/fuel ratio sensor, and a downstream EGO sensor.

29. (withdrawn) An exhaust gas treatment system comprising the catalyst of claim 7, an upstream EGO or air/fuel ratio sensor, and a downstream EGO sensor.